

## W-8BEN表格填写说明

美国证券市场几乎对全世界国家的人民开放，为奖励投资，符合外国人身份的投资人买卖证券所得之资本利得(Capital Gain)免于扣缴美国所得税。若您并非美国居民，开户时请填写美国国税局提供的W-8BEN表，以便享受免税优惠。然而，外国投资人所得的现金股利(Dividends)仍然必须缴交美国政府所得税。W8BEN表请寄到第一理财而非美国国税局。

W-8BEN是美国政府单位发行的表格，**必须以英文正楷填写**，第一理财所提供的中文版本，仅作参考。此表格不可传真或扫描，请务必邮寄正本至第一理财。

请注意：

- 美国公民、持有绿卡之永久居民请勿使用W-8BEN，请使用W-9。
- 居住在美国境内之外籍人士，其身份符合美国国税局所定义之所得税申报义务人者，请勿使用W-8BEN，请使用W-9。
- 当年度在美国境内实际居住超过183天之外籍人士，请勿使用W-8BEN。F、J、M、Q签证持有者除外，请在表格上注明您的签证类别。
- 若您的身分由他国国籍变更为美国公民或永久居民，请于30天内填写W-9通知第一理财。
- 若您的固定居住地址迁移至不同国家，请于30天内填写新的W-8BEN表格交予第一理财。

### Part I 受益人资料

1. 姓名
2. (个人不须填写；我们已经帮您填好N/A不适用)
3. 受益人所属类别
4. 固定居住地址 (恕不接受邮政信箱号码或代收邮件地址)  
除少数例外，居住地址应包含门牌号码、路(街)名、城市名、国名和邮政编码。
5. 通讯地址 (若与固定居住地址相同可不填)
6. 美国纳税人税籍号码。(例如社会安全号码或个人报税号码ITIN，如果没有无须填写)
7. 国外税籍号码 (如适用，如果没有无须填写)
8. 相关号码 (请填入第一理财帐户号码)

### Part II 税务减免要求 (如适用)

9. 若以下适用请勾选
  - a: 所得期间若申报人居住在美国的税务减免互惠国内，请勾选此方块并填写该国家名称。

### Part III 填写人声明

本人声明以上所填资料属实且完整。同时也声明以下项目为实：

- 本人(或授权人)为本表格所提及的所有所得申报人。
- 受益人不是美国税法规定的美国所得税申报义务人(U.S. Person)。
- 本人的所得不属美国的贸易或商业行为，且本人确实符合美国的税务减免互惠资格。
- 证券交易受益人是免徵美国所得税的他国申报人。

除此之外，在此声明，美国所得税扣缴单位有权预扣我的税款。

### SIGN HERE 签名栏

请受益人或授权人签名；日期(月/日/年)；授权代理人身分。

# 简易 W-8BEN表

## 外国身份受益人免扣缴美国所得税声明书

财政部国税局

- Section references are to the Internal Revenue Code.
- For complete instructions or more information on the W-8 forms, please refer to the Internal Revenue Service (IRS) website at www.irs.gov.
- Give this form to the withholding agent or payer. Do not send to the IRS.

以下人士请勿使用本表格:

适用表格为:

- 美国公民或美国所得税申报义务人, 包括居住在美国境内的外籍人士.....W-9
  - 主张其收入与在美国境内之交易或商业有实际关联而得以免扣缴所得税的人士.....W-8ECI
  - 当年度在美国境内实际居住超过183天的外籍人士
- 例外: "F", "J", "M"或"Q"签证的持有人得以使用本表格。若为此类人士, 请注明签证类别: \_\_\_\_\_。
- 注意: 请参考美国国税局有关其他例外情形的说明。

### Part I 受益人身份 (请参阅说明)

1 受益人姓名 <b>Datong Wang</b>	2 公司或组织成立所在国名 (不须填写)
3 受益人所属类别 <input type="checkbox"/> 个人	
4 固定居住地址 (道路名称和住宅号码). 请勿填写邮政信箱号码或代收邮件地址 <b>Rm.2-3, Level 6, Tower E1, 55 East Chang An Ave., Dongcheng District</b> 乡镇城市名、州或省名、邮政编码 <b>Beijing 10001</b>	国名(请勿缩写) <b>China</b>
5 通讯地址(如与上述地址不同时) 乡镇城市名、州或省名、邮递区号	国名(请勿缩写)
6 美国纳税人税籍号码, 如适用(请参阅说明)	7 国外税籍号码, 如适用(可不填写)
8 相关指引号码 (请参阅说明) <b>(请填写您的第一理财帐户号码)</b>	

### Part II 所得税减免要求(如适用)

- 9 本人特此声明(勾选所有适用部份):
- a.  受益人是美国和该国所签定之所得税互惠协定中定义之 **China** (国名) 居民。
- b.  若适用, 美国纳税人税籍号码已填写于第六行(请参阅说明)
- c.  受益人和267(b)或7047(b)条款内所定义之纳税义务人有关, 且若当年度应扣缴之所得税总额超过\$500,000时, 将提交8833表。

### Part III 声明内容

本人特此声明, 本人已详细检视本表内所载之讯息, 极尽了解后据信详实正确无误, 否则愿受法律制裁。本人进一步声明以下内容属实, 否则愿受法律制裁:

- 本人为与本表所载内容相关之所有收入之受益人(或受益人授权之签署人)。
- 受益人并非美国所得税法定之纳税义务人。
- 与本表所载内容相关之收入与在美国境内之贸易和商业无实际关联, 或虽与在美国境内之贸易和商业有关, 但依所得税减免互惠协定不须扣缴所得税, 并且
- 就经纪交易或以货易货交易而言, 受益人为本表说明中所定义之可豁免所得税之外国人。

此外, 本人授权此表得以交付任何对以本人为受益人之收入拥有控制、收取或监管权力之所得税扣缴单位, 或任何对以本人为受益人之收入拥有发放或支付权力之所得税扣缴单位。

除了用以确立您非美国纳税义务人身份的此份声明书外, 美国国税局不需要徵得您对此份文件所载条款的同意声明。

签名栏



**(签名样式中英文皆可)**

**06/21/2007**

(受益人签名(或受益人授权之签署人签名))

日期(月-日-年)

代行人身份



# Substitute Form W-8BEN

## Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Department of the Treasury Internal Revenue Service

- Section references are to the Internal Revenue Code.
- For complete instructions or more information on the W-8 forms, please refer to the Internal Revenue Service (IRS) website at [www.irs.gov](http://www.irs.gov).
- Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

Instead, use Form:

- A U.S. citizen or other U.S. person, including a resident alien individual.....W-9
  - A person claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States.....W-8ECI
  - A U.S. nonresident alien physically present in the U.S. for 183 days or more during the present calendar year.
- Exception:** Individuals holding an "F", "J", "M" or "Q" visa should use this form. If yes, please indicate visa type here: \_\_\_\_\_.

**Note:** See IRS instructions for additional exceptions.

**Part I Identification of Beneficial Owner (See Instructions.)**

1 Name of individual that is the beneficial owner	2 Country of incorporation or organization <p style="text-align: center; font-size: 1.2em;">N / A</p>
3 Type of beneficial owner: <input type="checkbox"/> Individual	
4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. Box or in-care-of address.</b>	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions)	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

**Part II Claim of Tax Treaty Benefits (if applicable)**

- 9 I certify that (check all that apply):
- a.  The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.
  - b.  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
  - c.  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income which I am the beneficial owner.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

**Sign Here**

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Signature of beneficial owner (or individual authorized to sign for beneficial owner)

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Date (MM-DD-YYYY)

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Capacity in which acting